IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NOS. 252, 317 AND 319 of 2015

M/s. V. M. Salgaoncar Sales International, a Partnership Firm formed under the Indian Partnership Act, 1932, having its Registered Office at Salgaocar House, Off Dr. Francisco Luis Gomes Road, Vasco-Da-Gama, Goa, by Mr. Z. A. Braganca, major in age, Constituted Attorney. … Petitioner.

Versus

1. Assistant Commissioner of Income-Tax, Circle-2, Margao, having his office at 3rd Floor, Blessing Pioneer Commercial Complex, Opposite District & Sessions Court, Margao-Goa 403 601.

2. Joint Commissioner of Income-Tax, Margao Range, Margao, having his office at 3rd Floor, Blessing Pioneer Commercial Complex, Opposite District & Sessions Court, Margao-Goa 403 601.

3. Commissioner of Income-Tax, Goa, having his office at Aayakar Bhavan, Patto, Panaji, Goa 403 001.

4. The Union of India, Through the Secretary (Finance), Ministry of Finance, New Delhi. … Respondents

Mr. P. J. Pardiwala, Senior Advocate with Mr. D. J. Pangam, Advocate for the petitioner in W.P. No.252/2015.

Mr. P. J. Pardiwala, Senior Advocate with Mr. Abhijit Gosavi, Advocate for the petitioner in W.P. No.317/2015.

Mr. P. J. Pardiwala, Senior Advocate with Ms. Priyanka Kamat, Advocate for the petitioner in W.P. No.319/2015.

Ms. Asha Dessai, Advocate for the respondents in all the petitions.

CORAM :- **F. M. REIS &**
M. S. SANKLECHA, J.

DATE : 7th May, 2015

ORAL JUDGMENT : (Per M. S. Sanklecha, J.)

Respondents have filed affidavits-in-reply dated 06/05/2015 in all the three petitions, which are taken on record

2. Rule; returnable forthwith. Ms. Dessai, the learned Counsel for the respondents waives service. At the request of the Counsel, these petitions are taken up for disposal.

3. All these three petitions challenge three reopening notices all dated 28/10/2014 issued under Section 148 of the Income Tax Act, 1961 (the Act) seeking to reopen assessment for Assessment Years 2009-2010, 2010-2011 and 2011-2012. The objection to these impugned notices was disposed of by three separate orders dated 20/02/2015 by the Assessing Officer.

4. It is jointly submitted by the Counsel that the issues raised in this petition are identical to one raised in W.P.No.321/2015 which challenged the notice dated 28/10/2014

seeking to reopen the assessment for Assessment Year 2008-2009. We have today by a separate order disposed of W.P.No.321/2015 by setting aside the order dated 20/02/2015 disposing of the objections and placing the matter for fresh disposal by an Officer of the Revenue (other than the author of the order disposing of the objections and deponent of the affidavit-in-reply dated 06/05/2015).

5. Accordingly, the three orders dated 20/02/2015 disposing of the objections are set aside and the objections to the impugned notice for the three Assessment years 2009-2010, 2010-2011 and 2011-2012 are to be disposed of afresh by an Officer of the Revenue other than the author of the order disposing of the objections and the deponent of the affidavit dated 06/05/2015.

6. The objections are to disposed of within 10 weeks from today. Needless to state that no further proceedings will be taken by the Revenue for a period of four weeks from the date of order disposing of the objections as laid down by this Court in ***Asian Paints Ltd. Vs. Dy. CIT, reported in 296 ITR 90.***

7. Rule made absolute in aforesaid terms.

M. S. SANKLECHA, J. **F. M. REIS, J.**

SMA